

EXHIBIT B

Metal Powder Products
Proof of Claims
Delphi Case # 0544481

Claim #271

4/4/2006

<u>Ship From</u>	<u>DELPHI AUTOMOTIVE SYSTEMS</u>	<u>Invoice #</u>	<u>Invoice Date</u>	<u>Claim Type</u>	<u>Bill to</u>	<u>Delphi PO #</u>
MPP RIDGWAY		707-023390	6/8/2005	420.00 Proof of Claim	Flint	550009599
MPP RIDGWAY		707-023619	7/1/2005	210.00 Proof of Claim	Flint	550009599
MPP RIDGWAY		707-023821	7/26/2005	210.00 Proof of Claim	Flint	550009599
MPP RIDGWAY		707-023836	7/27/2005	210.00 Proof of Claim	Flint	550009599
MPP RIDGWAY		707-023854	7/28/2005	210.00 Proof of Claim	Flint	550009599
MPP RIDGWAY		707-023902	8/1/2005	210.00 Proof of Claim	Flint	550009599
MPP RIDGWAY		707-023926	8/3/2005	1050.00 Proof of Claim	Flint	550009599
MPP RIDGWAY		707-023939	8/4/2005	630.00 Proof of Claim	Flint	550009599
MPP RIDGWAY		707-023960	8/5/2005	420.00 Proof of Claim	Flint	550009599
MPP RIDGWAY		707-023969	8/6/2005	630.00 Proof of Claim	Flint	550009599
MPP RIDGWAY		707-023982	8/9/2005	210.00 Proof of Claim	Flint	550009599
MPP RIDGWAY		707-023995	8/10/2005	630.00 Proof of Claim	Flint	550009599
MPP RIDGWAY		707-024084	8/11/2005	210.00 Proof of Claim	Flint	550009599
MPP RIDGWAY		707-024124	8/22/2005	840.00 Proof of Claim	Flint	550009599
MPP RIDGWAY		707-024138	8/23/2005	630.00 Proof of Claim	Flint	550009599
MPP RIDGWAY		707-024160	8/24/2005	420.00 Proof of Claim	Flint	550009599
MPP RIDGWAY		707-024177	8/25/2005	420.00 Proof of Claim	Flint	550009599
MPP RIDGWAY		707-024218	8/29/2005	630.00 Proof of Claim	Flint	550009599
MPP RIDGWAY		707-024237	8/30/2005	630.00 Proof of Claim	Flint	550009599
MPP RIDGWAY		707-024284	8/31/2005	630.00 Proof of Claim	Flint	550009599
MPP RIDGWAY		707-024329	9/2/2005	420.00 Proof of Claim	Flint	550009599
MPP RIDGWAY		707-024340	9/6/2005	420.00 Proof of Claim	Flint	550009599
MPP RIDGWAY		707-024355	9/7/2005	630.00 Proof of Claim	Flint	550009599
MPP RIDGWAY		707-024389	9/9/2005	210.00 Proof of Claim	Flint	550009599
MPP RIDGWAY		707-024415	9/12/2005	210.00 Proof of Claim	Flint	550009599
MPP RIDGWAY		707-024440	9/13/2005	420.00 Proof of Claim	Flint	550009599
MPP RIDGWAY		707-024476	9/15/2005	210.00 Proof of Claim	Flint	550009599
MPP RIDGWAY		707-024485	9/16/2005	420.00 Proof of Claim	Flint	550009599
MPP RIDGWAY		707-024524	9/20/2005	420.00 Proof of Claim	Flint	550009599

**Metal Powder Products
Proof of Claims
Delphi Case # 0544481**

Claim # 2711

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MPP RIDGWAY	707-024534	9/21/2005	210.00	Proof of Claim	Flint	550009599
MPP RIDGWAY	707-024552	9/22/2005	420.00	Proof of Claim	Flint	550009599
MPP RIDGWAY	707-024610	9/24/2005	210.00	reclamation claim# 569	Flint	550009599
MPP RIDGWAY	707-024609	9/28/2005	630.00	reclamation claim# 569	Flint	550009599
MPP RIDGWAY	707-024630	9/29/2005	210.00	reclamation claim# 569	Flint	550009599
MPP RIDGWAY	707-024666	10/3/2005	420.00	reclamation claim# 569	Flint	550009599
MPP RIDGWAY	707-024682	10/5/2005	630.00	reclamation claim# 569	Flint	550009599
MPP RIDGWAY	707-024689	10/6/2005	210.00	reclamation claim# 569	Flint	550009599
Total Delphi Automotive Systems			\$15,750.00			

**Metal Powder Products
Proof of Claims
Delphi Case # 0544481**

Claim #2712

4/4/2006

<u>Ship From</u>	<u>DELPHI ENERGY & ENGINE SYSTEMS</u>	<u>Invoice #</u>	<u>Invoice Date</u>	<u>Invoice Amount</u>	<u>Claim Type</u>	<u>Ship to</u>	<u>Delphi PO #</u>
MPP CANADA		8/11/2005		477.60	Proof of Claim	Flint	550009645
MPP CANADA		8/11/2005		304.00	Proof of Claim	Flint	550009645
MPP CANADA		8/11/2005		477.60	Proof of Claim	Flint	550009645
MPP CANADA		8/12/2005		304.00	Proof of Claim	Flint	550009645
MPP CANADA		8/15/2005		955.20	Proof of Claim	Flint	550009645
MPP CANADA		8/15/2005		603.00	Proof of Claim	Flint	550009645
MPP CANADA		8/17/2005		304.00	Proof of Claim	Flint	550009645
MPP CANADA		8/17/2005		477.60	Proof of Claim	Flint	550009645
MPP CANADA		8/18/2005		477.60	Proof of Claim	Flint	550009645
MPP CANADA		8/18/2005		304.00	Proof of Claim	Flint	550009645
MPP CANADA		8/19/2005		477.60	Proof of Claim	Flint	550009645
MPP CANADA		8/19/2005		304.00	Proof of Claim	Flint	550009645
MPP CANADA		8/22/2005		304.00	Proof of Claim	Flint	550009645
MPP CANADA		8/22/2005		477.60	Proof of Claim	Flint	550009645
MPP CANADA		8/24/2005		1064.00	Proof of Claim	Flint	550009645
MPP CANADA		8/24/2005		477.60	Proof of Claim	Flint	550009645
MPP CANADA		8/25/2005		1672.00	Proof of Claim	Flint	550009645
MPP CANADA		8/25/2005		477.60	Proof of Claim	Flint	550009645
MPP CANADA		8/26/2005		304.00	Proof of Claim	Flint	550009645
MPP CANADA		8/26/2005		477.60	Proof of Claim	Flint	550009645
MPP CANADA		8/29/2005		608.00	Proof of Claim	Flint	550009645
MPP CANADA		8/29/2005		955.20	Proof of Claim	Flint	550009645
MPP CANADA		8/31/2005		304.00	Proof of Claim	Flint	550009645
MPP CANADA		8/31/2005		477.60	Proof of Claim	Flint	550009645
MPP CANADA		9/2/2005		456.00	Proof of Claim	Flint	550009645
MPP CANADA		9/2/2005		477.60	Proof of Claim	Flint	550009645
MPP CANADA		9/6/2005		912.00	Proof of Claim	Flint	550009645
MPP CANADA		9/6/2005		1432.80	Proof of Claim	Flint	550009645
MPP CANADA		9/7/2005		456.00	Proof of Claim	Flint	550009645

Claim #2712 4/4/2006
**Metal Powder Products
Proof of Claims
Delphi Case # 0544481**

MPP CANADA	190	9/7/2005	716.40	Proof of Claim	Flint	550009645
MPP CANADA	199	9/8/2005	1671.60	Proof of Claim	Flint	550009645
MPP CANADA	198	9/8/2005	456.00	Proof of Claim	Flint	550009645
MPP CANADA	203	9/12/2005	912.00	Proof of Claim	Flint	550009645
MPP CANADA	222	9/14/2005	456.00	Proof of Claim	Flint	550009645
MPP CANADA	225	9/15/2005	456.00	Proof of Claim	Flint	550009645
MPP CANADA	224	9/15/2005	716.40	Proof of Claim	Flint	550009645
MPP CANADA	263	9/26/2005	716.40	Proof of Claim	Flint	550009645
MPP CANADA	281	9/30/2005	716.40	reclamation claim # 570	Flint	550009645
MPP CANADA	304	10/4/2005	456.00	reclamation claim # 570	Flint	550009645
MPP CANADA	303	10/5/2005	1432.80	reclamation claim # 570	Flint	550009645
MPP CANADA	312	10/6/2005	1432.80	reclamation claim # 570	Flint	550009645
MPP CANADA	313	10/6/2005	912.00	reclamation claim # 570	Flint	550009645
Total Energy and Engine Systems			26184.00			